

## GENERAL TERMS AND CONDITIONS FOR CUSTOMS AGENCY SERVICES

### § 1

#### Definitions

1. The terms used in the General Terms and Conditions for Customs Agency Services shall have the following meanings:
  - 1) **Price List** - a list of ROHLIG SUUS fees for the provision of customs agency services specified in the Contract (e.g. in the form of an appendix to the Contract or included in the text of the Contract) or specified in the Offer (e.g. in the form of an appendix to the Offer or included in the text of the Offer);
  - 2) **Temporary Storage** - the situation of non-Union Goods temporarily stored under customs supervision, pursuant to the definition provided in Article 5.17 of the Union Customs Code;
  - 3) **Customs Debt** - the obligation to pay the amount of duties which apply to the Goods, pursuant to the definition provided in Article 5.18 of the Union Customs Code;
  - 4) **Business Day** - Monday, Tuesday, Wednesday, Thursday, or Friday, excluding public holidays falling on any of the abovementioned days;
  - 5) **Form** - the document of Customs Order, according to the template available online on [www.suus.com](http://www.suus.com);
  - 6) **Customs Instruction** - a set of principles on procedure and flow of documents required in customs proceedings, observance of which is attributable to the Client - made available by ROHLIG SUUS, according to the applied Customs Procedure;
  - 7) **Client** - an entity for which ROHLIG SUUS provides customs agency services;
  - 8) **Customs Duties** - duties payable on the import or export of Goods, pursuant to definitions provided in Article 5.20 and 5.21 of the Union Customs Code;
  - 9) **Offer** - an invitation to submit Customs Orders from ROHLIG SUUS to the Client, not constituting an offer within the meaning of Article 66.1 et seq. of the Polish Civil Code;
  - 10) **GTC CAS** - these General Terms and Conditions for Customs Agency Services;
  - 11) **General Power of Attorney to act in tax cases** - power of attorney authorising to act in all tax cases and in other cases falling within the competence of tax authorities or fiscal control authorities;
  - 12) **Taxes** - goods and services tax (called also "VAT"), excise tax or other taxes, collection of which is attributable to a relevant customs authority;
  - 13) **Notification of Customs Duties** - a document notifying the Client about the amount of customs and tax duties, called also "Customs Note";
  - 14) **Customs Law** - EU legislation (EU directives and regulations) and national legislation (acts and regulations), as well as documents with no legislative value (e.g. instructions, guidelines, project cards), which regulate customs issues;

- 15) **Customs Procedure** - one of the procedures referred to in Article 5.16 of the Union Customs Code;
  - 16) **Simplified Procedure** - procedure referred to in Articles 166 and 182 of the Union Customs Code;
  - 17) **Implementing Provisions for the Union Customs Code** - any and all EU and national provisions on the implementation of the Union Customs Code, in particular Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, or relevant legal acts superseding the abovementioned ones;
  - 18) **ROHLIG SUUS** - ROHLIG SUUS Logistics S.A. with registered office in Warsaw (post code: 02-235) at ul. Równoległa 4A, entered into the register of entrepreneurs of the National Court Register under entry No. KRS 0000328793, for which the registration records are maintained by the District Court for the capital city of Warsaw, XIII Commercial Division, Tax Reg. No. (NIP): 1230993241, having fully paid up share capital in the amount of PLN 693,000.00;
  - 19) **Party** - ROHLIG SUUS or the Client;
  - 20) **Parties** - ROHLIG SUUS and the Client;
  - 21) **Goods** - movable property covered with a particular Customs Procedure under the Contract with the Client or in relation to which other customs agency services are to be performed by ROHLIG SUUS;
  - 22) **Contract** - a contract concluded by and between ROHLIG SUUS and the Client regarding provision of customs agency services;
  - 23) **Union Customs Code** - Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269 of 10 October 2013, p. 1), as amended;
  - 24) **Direct Authorisation** - power of attorney granted to ROHLIG SUUS to act on behalf of the Client as a direct representative before customs authorities;
  - 25) **Indirect Authorisation** - power of attorney granted to ROHLIG SUUS to act on behalf of the Client as an indirect representative before customs authorities;
  - 26) **VAT Act** - Goods and Services Tax Act of 11 March 2004 (Dz. U. [*Journal of Laws*] of 2016, item 710, as amended);
  - 27) **Customs Declaration** - the act whereby, in the prescribed form and manner, a wish to place Goods under a given customs procedure is indicated, pursuant to the definition provided in Article 5.12 of the Union Customs Code;
  - 28) **Customs Order** - the Client's order to place Goods under a given Customs Procedure or to perform other customs agency services by ROHLIG SUUS, placed in the prescribed manner and form, referred to in these GTC CAS .
2. Terms used in the singular form must be applied accordingly also in the plural form, while terms used in the plural form must be applied accordingly also in the singular form.

## § 2

**The subject and scope of GTC CAS**

1. GTC CAS determine the terms and conditions of providing customs agency services to the Client by ROHLIG SUUS.
2. GTC CAS determine the rights and obligations of the Parties, constituting an integral part of the Contract.

## § 3

**Contracts**

1. A Contract may be concluded in particular by:
  - 1) concluding a framework contract for the provision of customs agency services, on the basis of which the Client shall place single orders with ROHLIG SUUS for the provision of customs agency services, however the conclusion of such framework contract may take place, among other manners, by ROHLIG SUUS accepting a "permanent" Customs Order, including one placed by the Client on the basis of the Offer;
  - 2) concluding a contract for a one-off order to provide customs agency services, however the conclusion of such contract may take place, among other manners, by ROHLIG SUUS accepting a "one-off" Customs Order, including one placed by the Client on the basis of the Offer;
  - 3) concluding a framework contract for the provision of forwarding or logistics services, on the basis of which the Client shall place single orders with ROHLIG SUUS for the provision of forwarding or logistics services, covering customs agency services, or the conclusion of a contract for a one-off order to provide forwarding or logistics services, covering customs agency services.
2. The conclusion of Contracts under Customs Orders shall take place as specified in this § 3 below.
3. The Client places Customs Orders by sending to ROHLIG SUUS a correctly filled Form, together with the required appendices. Customs Orders must be placed on Business Days, from 8.00 a.m. to 4.00 p.m. (summer time +0200 UTC, winter time +0100 UTC).
4. The conclusion of a Contract under a Customs Order shall take place after the receipt of a correctly filled Form, together with the required appendices, from the Client, and after ROHLIG SUUS confirms the acceptance of the Customs Order by making a statement of its acceptance.
5. ROHLIG SUUS shall have the right to reject a Customs Order.
6. The placement of a Customs Order, and its acceptance or rejection may be performed electronically or by fax.
7. The Client, upon the approval of ROHLIG SUUS, may place a Customs Order on a different document than the Form, however such document must include at least elements specified in the Form. The document referred to in the preceding sentence may be an e-mail or a fax from the Client, addressed at ROHLIG SUUS in a response to the Offer.
8. A change in the conditions of the Customs Order made by the Client shall be treated as a new Customs Order, unless the Parties agree otherwise.
9. In order to avoid any doubts, it is assumed that if ROHLIG SUUS does not confirm the acceptance of a Customs Order in a form specified in § 3.6 above by the end of the Business Day following the date of the Customs Order, the order is rejected.

## § 4

### Obligations of ROHLIG SUUS

ROHLIG SUUS shall be obliged to:

- 1) inform the Client of any and all documents and procedures required to perform the Contract;
- 2) take care, on the basis of information provided by the Client, of the preparation of the Customs Order, in line with the applicable provisions;
- 3) support the Client in the classification of Goods, in line with the customs tariff;
- 4) inform the Client immediately about placing the Goods under the Customs Procedure;
- 5) pay on behalf of the Client any Customs Debts and Taxes, as applicable against a Customs Declaration, and such settlement shall be agreed by the Parties;
- 6) secure the Customs Debt, if agreed by the Parties;
- 7) act on behalf of the Client before customs authorities or other national institutions on the basis of the Contract.

## § 5

### Conditions of service performance

1. ROHLIG SUUS shall have the right to:
  - 1) reject to provide services, in particular in the event that:
    - a) the Client has violated the provisions of the Contract, including GTC CAS ;
    - b) the Client has violated the provisions of the Customs Law or the tax law;
    - c) the received documentation includes any irregularities;
    - d) any documentation, data, or other information required to undertake proceedings is not delivered or delivered too late;
    - e) the provided data or information proves untrue or inaccurate;
    - f) the produced documents are untruthful or incorrect;
    - g) the Client fails to provide sufficient explanation;
    - h) non-compliance is declared between the actual condition of the Goods and the condition resulting from the documents;
  - 2) withhold the performance of customs agency services if any violation of intellectual property rights, including the rights to trademarks, other property rights or the credibility of the documents is suspected;
  - 3) initiate procedures specified in the provisions of the Customs Law aimed at determining the customs status of the Goods, in particular procedures resulting from Article 198 of the Union Customs Code;
  - 4) determine the customs status of the Goods on one's own behalf and to one's own benefit, should the Goods be abandoned by the Client or any other person who owned them.
2. In order to avoid any doubts, the abandoning of the Goods shall mean a situation when the Client or another entity who owns the Goods, despite a request of ROHLIG SUUS (if such request is possible in the circumstances of a particular case), does not pursue any actions aimed at handing the Goods over to them or to another entity being the recipient, and does not provide required instructions or explanations related to the manner of procedure with the Goods.

## § 6

## Obligations of the Client

The Client shall be obliged to:

- 1) provide ROHLIG SUUS with the original Direct Authorisation or Indirect Authorisation (according to the need of ROHLIG SUUS);
- 2) indicate the proper code of customs tariff for the Goods and provide ROHLIG SUUS with information and documents required by ROHLIG SUUS to perform the obligation referred to in § 4.3 hereof;
- 3) timely provide ROHLIG SUUS with any required and translated accordingly documents and information, in order to perform the Contract, in particular:
  - a) commercial invoices, contracts, or other documents required to determine the customs value of the Goods;
  - b) documents and information required to determine the customs tariff code, the origin of the Goods, and the rates of excise, taxes, and other charges collected by customs authorities;
  - c) decisions concerning the binding tariff information ("BTI decisions") or the binding origin information ("BOI decisions") issued to the Client or a person declared in the Customs Declaration as an importer or exporter;
  - d) certificates, permits, licenses, decisions, and other documents previously issued by customs authorities or other national institutions, and required to act before customs authorities;
- 4) comply with the provisions of the Customs Instruction or other recommendations of ROHLIG SUUS related to acting before the customs authorities or other national institutions;
- 5) present within the provided time limit all additional information and documents required by ROHLIG SUUS to carry out customs formalities concerning the Goods;
- 6) in order to correctly determine the customs value of the Goods, inform ROHLIG SUUS of any costs incurred in relation to the Goods, which have not been recognised in the produced invoice and which, according to the applicable provisions of law, are added to the customs value of the Goods, including transportation costs, rebates, discounts, license fees;
- 7) in the event of customs transit service under ROHLIG SUUS guarantee, provide the Goods to the customs office or an applicable place of the final customs clearance within the indicated time limit;
- 8) in the event of the application of VAT settlement in the return, pursuant to Article 33a of the VAT Act:
  - a) timely submit the VAT return and make payments of the applicable VAT resulting from the import of the Goods;
  - b) provide ROHLIG SUUS with a copy of the VAT return together with a confirmation of its submission with the relevant tax office, within 7 days following the deadline for the submission of the return, unless the Parties agree otherwise;
  - c) provide ROHLIG SUUS within the above time limit an excerpt from the payable VAT registry concerning the import VAT, together with a summation of amounts resulting from the registry or other documents agreed with ROHLIG SUUS, which confirm the recognition of import VAT in the payable VAT registry, resulting from Customs Declarations submitted by ROHLIG SUUS on behalf of the Client;
  - d) timely present to the relevant heads of customs offices (before which the particular customs clearances have been performed) documents referred to in Articles 33a.2, 33a.2a, and 33a.6 of the VAT Act, and provide ROHLIG SUUS with the confirmation of submitting those documents;  
however, the Client may, under a separately agreed payment and having granted a relevant power of attorney, perform this duty through ROHLIG SUUS if the said documents are provided to ROHLIG SUUS early enough to perform this duty in a timely manner;
  - e) submit immediately to the head of tax office competent for the Client, at the request of ROHLIG SUUS, prior to the commencement of providing services by ROHLIG SUUS or in the event of the failure to

- meet the obligation resulting from §§ 6.8a-6.8c hereof, no later than 3 days from the request of ROHLIG SUUS, a particular power of attorney to submit VAT returns with the tax office on behalf of the Client, obtain information on the Client's VAT settlements, and request certificates of no arrears in tax liabilities on behalf of the Client, granted to a person indicated by ROHLIG SUUS. Within the same time limit, the Client should provide ROHLIG SUUS with a confirmation of the submission of the particular power of attorney referred to above. ROHLIG SUUS shall exercise the above power of attorney with respect to submitting VAT returns on behalf of the Client, following an ineffective request of the Client to meet the obligation referred to in § 6.8.b above within 7 days;
- f) at the request of ROHLIG SUUS, dismiss immediately, however, no later than on the commencement of providing the next service for the Client by ROHLIG SUUS, the previous representative appointed pursuant to § 6.8.e and appoint a new representative indicated by ROHLIG SUUS. To appoint a new representative, procedure specified in § 6.8.e above shall apply.
  - g) authorise ROHLIG SUUS, at the request of ROHLIG SUUS, to request certificates of no arrears in social security liabilities on behalf of the Client;
  - 9) provide, at the request of ROHLIG SUUS, information confirming the Client's solvency (e.g. F01 statement for a selected quarter, financial statements, certificate of no arrears in tax liabilities etc.) within the time limit specified by ROHLIG SUUS;
  - 10) undergo, at the request of ROHLIG SUUS, an examination of plausibility and financial situation conducted by an appropriately authorised person, indicated by ROHLIG SUUS, upon conditions agreed by the Parties;
  - 11) agree for the request of ROHLIG SUUS, the balance of the Customs Debt and other liabilities;
  - 12) inform ROHLIG SUUS about the potential loss of financial liquidity, which can result in insolvency, and about any proceedings pending against the Client concerning customs or tax duties, as well as social security liabilities;
  - 13) provide ROHLIG SUUS with address details and update them, including e-mail addresses to which ROHLIG SUUS will send the Notifications of Customs Duties and Customs Declaration documents;
  - 14) undertake any and all activities aimed at timely placement of the Goods that are subject to Temporary Storage, located in the Temporary Storage warehouse, in a recognised place or in another place indicated by the customs authority, under the Customs Procedure, re-exportation or destruction of the Goods;
  - 15) pay all Customs Duties or place a security as a condition to release the Goods in events that the Parties have not agreed on ROHLIG SUUS providing customs security;
  - 16) return to ROHLIG SUUS any and all Customs Duties and other fees charged and collected by the customs office as a result of customs clearance of the Goods, Customs Declarations or the Client's documents, or as a result of the removal of the Goods placed under transit procedure from the customs supervision, within 7 days from the receipt of the decision of the customs authorities;
  - 17) meet all requirements of placing the Goods under the requested Customs Procedure (resulting from the customs Law), no later than upon the submission of customs documents required to do so with relevant authorities.

## § 7

### Fee

1. The Client shall pay ROHLIG SUUS a fee in the amount specified in the Price List.
2. The fee is payable against an invoice. ROHLIG SUUS shall issue an invoice for the services performed in a particular month no later than by the 15th day of the month following the end of the month it applies to.

3. The fee shall be increased by VAT.
4. The Client shall pay ROHLIG SUUS an additional remuneration if, in addition to services covered by the Customs Order, ROHLIG SUUS performs additional services agreed with the Client or performs such services without such agreement, yet in order to perform the Customs Order properly, or in order to secure the claims of ROHLIG SUUS or the Client.
5. The Client shall reimburse ROHLIG SUUS for the secured or paid amounts of the Customs Debt and tax liabilities on the basis of a relevant notification, no later than on the Customs Declaration date, unless the Parties agree otherwise. Irrespective of other authorisations of ROHLIG SUUS resulting from the Contract, a delay in the performance of the above obligation shall entitle ROHLIG SUUS to charge interest equal to twice the statutory interest for the delay.
6. Moreover, the Client shall reimburse ROHLIG SUUS for any costs incurred by ROHLIG SUUS in relation to the performance of the Contract, against proofs of bearing them. In particular, in the event that the Client violates § 6.7 of these GTC CAS , ROHLIG SUUS reserves the right to charge the Client with the costs of Customs Duties specified in the transit document, as well as with potential interest and penalties. The provisions of the preceding sentence shall not apply in the event of the transportation of the Goods by ROHLIG SUUS, unless the duties emerged due to reasons attributable to the Client or persons for whom it is responsible.
7. The deadline for the payment of the remuneration or other duties amounts to 14 days from the invoice or note issue date.
8. The date of payment shall be the date of crediting the bank account of ROHLIG SUUS. In the event of delay in remuneration payment, ROHLIG SUUS shall charge the Client with statutory interest for such delay.
9. For the performance of a service, ROHLIG SUUS may issue an invoice in the Polish zlotys or in a foreign currency used for settling forwarding or logistics services, if the customs agency services constitute a part of those services. In the last event mentioned, the conversion takes place according to the selling rate of ING Bank Śląski S.A., published as of the date of the shipment loading.
10. The remuneration of ROHLIG SUUS may not be charged with any claims of the Client without a prior written consent of ROHLIG SUUS, otherwise being null and void. ROHLIG SUUS can make the performance of the Contract contingent upon the Client's payment of remunerations or costs, or a prepayment therefor, and withhold the performance of services covered with the Contract until they are paid.
11. In order to secure the payment of remuneration, Customs Debt and other duties, ROHLIG SUUS shall have the right to establish a lien on the Goods.

## § 8

### Liability

1. ROHLIG SUUS shall be liable for culpable non-performance or unduly performance of its obligations, pursuant to the provisions of the Contract and relevant commonly applicable provisions of law. ROHLIG SUUS shall be liable solely for direct losses, excluding indirect losses and lost profit, and the total liability for the non-performance or unduly performance of services concerning particular Goods shall be limited to the amount of interest resulting from the customs Debt, decreased by the value of money in time.
2. The liability of ROHLIG SUUS shall be excluded in particular in the event of:
  - 1) mistakes in the text of the documents provided by the Client or non-compliance thereof with the applicable provisions of law, in particular in the event of incorrect determination of customs tariff code, should it result from the Client providing ROHLIG SUUS with untrue, imprecise, insufficient or incorrect

documentation;

- 2) not providing by the Client reliable information of significant circumstance affecting the performance of the Contract, in particular in the event of incorrect determination of customs tariff code, should it result from the Client providing ROHLIG SUUS with untrue, imprecise, insufficient or incorrect information about the Goods;
- 3) late performance of the Client's obligations resulting from the Contract or applicable provisions of law.

## § 9

### Securing the Contract

1. In order to secure the Contract, unless the Parties agree otherwise, the Client shall produce at the request of ROHLIG SUUS:
  - 1) a bank or insurance guarantee, the text of which require a written acceptance of ROHLIG SUUS;
  - 2) or another document of a similar nature, in a form previously agreed by the Parties.
2. Under the securities referred to in § 9.1 above, ROHLIG SUUS shall be entitled to receive the secured duties at the first request.
3. The Client shall ensure that the securities referred to in § 9.1 above remain in force in the agreed amount throughout the entire term of the Contract.

## § 10

### Contacts between the Parties

1. Contacts between the Parties shall take place in a written form, unless the provisions of the Contract, including these GTCP AS, state otherwise.
2. To the extent permitted by law, Customs Notes and Notifications of Customs Duties, as well as notifications on settlements between the Parties may take place in an electronic form or via fax.

## § 11

### Termination of the Contract

1. During the Contract termination period, ROHLIG SUUS shall be obliged to provide services under conditions resulting therefrom.
2. ROHLIG SUUS shall have the right to terminate the Contract with an immediate effect if the Client fails to perform its obligations resulting from the Contract, including the GTCP AS, and in particular if:
  - 1) the Client is in arrears with the payment of the remuneration or other duties to ROHLIG SUUS, resulting from the Contract, and the delay exceeds 7 days;
  - 2) the Client violates the Customs Law, tax law, intellectual property rights and regulations on foreign trade in goods, technologies, and services of strategic significance for state security, and the maintenance of international peace and security;
  - 3) the information provided or the documents produced by the Client are untrue, imprecise, incorrect or insufficient;
  - 4) the Goods are abandoned.
3. The Contract expires when ROHLIG SUUS loses its authorisations to perform customs operations.
4. In order to avoid any doubts, it is hereby confirmed that the termination of the Contract shall not affect the claims of ROHLIG SUUS against the Client for the duties referred to in § 6.16.



## § 12

### Amendments to the Contract and GTC CAS

1. Any amendments to the Contract shall require a written form, otherwise being null and void, subject to § 12.2 below.
2. ROHLIG SUUS reserves the right to amend these GTCP AS, in particular in the case of changing the costs of the provided services, the scope of the provided services, or an amendment to the applicable provisions of the Customs Law. An amendment to the GTCP AS shall be performed by publishing new GTCP AS on the internet website [www.suus.com](http://www.suus.com) and notifying the Client at least one month before the amendments enter into force. In the event that the Client terminates the Contract within this period, ROHLIG SUUS shall provide its services under the existing GTCP AS.

## § 13

### Final Provisions

1. Any disputes resulting from the Contract shall be settled by a common court with territorial jurisdiction over the registered office of ROHLIG SUUS.
2. The Client shall not be entitled to dispose any claims against ROHLIG SUUS resulting from the Contract, unless ROHLIG SUUS grants a prior written consent thereto, otherwise being null and void.
3. In matters not provided for in the Contract, the relevant provisions of law, in particular the provisions of the Civil Code of 23 April 1964 (Dz. U. [*Journal of Laws*] of 2016, item 380, as amended) and of the Customs Law, shall apply.
4. GTC CAS become effective as of 16 April 2018.